

2002 ANNUAL SURVEY OF MANUFACTURES REPORT INFORMATION BOOKLET

The 2002 Annual Survey of Manufactures consists of Form MA-10000 (general statistics inquiry items) and the Manufacturing Sector's inquiry that collects detailed materials, parts, and supplies consumed, products manufactured, and other special inquiry items.

Where available, the ASM form shows an establishment's prior year data in the 2001 column. The figures may differ from those actually reported because of changes made by the U.S. Census Bureau as a result of correspondence or a comparison with prior data reported for the establishment. Check these figures and make any necessary corrections. If 2001 figures are not printed on your form, report these figures only for item **10**, Inventories.

Before returning your completed report, review all figures for the current year for consistency.

DEFINITION OF ESTABLISHMENT AND MANUFACTURING ACTIVITY

- An establishment is generally a single physical location where business is conducted or where services or industrial operations are performed. Further clarification is provided in the General Instructions.
- Manufacturing activity involves the mechanical, physical, or chemical transformation of materials, substances, or components into new products. The assembling of component parts of manufactured products is considered manufacturing, except in cases where the activity is appropriately classified in Sector 23, Construction.

Report separate data for each establishment.

WHAT'S NEW FOR THE 2002 ECONOMIC CENSUS – MANUFACTURING SECTOR

- We added an item to collect data on e-commerce sales, shipments, receipts, or revenue.
- We added an item to collect data on leased employment and payroll.
- We added an item to collect data on supply chain activities that an establishment performs.
- The report form title has been changed from MA-1000 to MA-10000.

SUMMARY OF CHANGES TO FORM FROM 2001

Additions to form:

- Item 1 – Number Months in Operation
- Item 7 – Leased Employment and Payroll
- Item 11 – Inventory Valuation
- Item 12A – Value of Depreciable Assets
- Item 12C – Value of Assets Retired
- Item 12D – Depreciation
- Item 13 – Rental Payments
- Item 15C – Selected Expenses (Purchased Services) Paid by Establishment
- Item 28 – Supply Chain Activities

Item number changes (no change in instructions) from 2001 form:

Item Description	2001 item number	2002 item number
Employer Identification Number	1	2
Physical Location	2	3
Sales, Shipments, Receipts, or Revenue	3	4
E-Commerce Sales, Shipments, Receipts, or Revenue	4	5
Total Employment and Payroll	5	6
Inventories	6	10
Capital Expenditures	7	12B
Selected Expenses [includes Production Related Costs (materials, resales, contract work, electricity, etc.) and Quantity of Electricity] .	8	15
Value of Products Shipped and Other Receipts	9	4
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GENERAL INSTRUCTIONS

The purpose of these instruction sheets are to assist you in filling out the Annual Survey of Manufactures (ASM) Form, MA-10000. If there are any questions regarding this report, please –

- Write to the U.S. Census Bureau, 1201 East Tenth Street, Jeffersonville, IN 47134-0001, or
- Visit our web site at www.census.gov/econhelp, or
- Call 1-800-233-6136 for toll-free assistance, 8:00 a.m. to 8:00 p.m., Eastern Time, Monday through Friday

Please include the 11-digit Census File Number (CFN) shown in the address box of the report forms with any correspondence.

Public reporting burden for this collection of information is estimated to vary from 2 hours to 6 hours per response, with an average of 5.6 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to: Paperwork Project 0607-0899, U.S. Census Bureau, 4700 Silver Hill Road, Stop 1500, Washington, D.C. 20233-1500. You may e-mail comments to Paperwork@census.gov; use "Paperwork Project 0607-0899" as the subject.

If you need extra time for completing your report, send a request for an extension of time to the address shown above (include your CFN).

Response to this collection of information is not required unless it displays a valid approval number from the Office of Management and Budget (OMB). The eight-digit OMB number appears in the upper right corner of this report form.

Report all value figures in thousands of dollars, total plant hours in thousands of hours, and all electricity quantity figures in thousands of kilowatthours for the manufacturing establishment.

A. Who Should Report

The Annual Survey of Manufactures is conducted under an Act of Congress (Title 13, United States Code) which requires that a report be filed by every manufacturer who receives a report form.

Since separate data will be published for industries, States, and selected geographic areas, separate reports are required for each manufacturing establishment (plant).

An establishment is a single physical location where manufacturing is performed. If your company operates at different physical locations, even if they are producing the same line of goods, a separate report must be filed for each location.

If your company operates in two or more distinct lines of manufacturing at the same location, file a separate report for each activity.

When actual book figures cannot be provided without high cost to your company, reasonable amounts of estimating or prorating are acceptable.

Selected Special Instructions pertaining to companies with two or more manufacturing plants are preceded by the statement "FOR MULTIPLE-ESTABLISHMENT COMPANIES ONLY."

If your company consists of a single establishment, you may ignore the multi-establishment instructions.

Return the report form for any establishment not in operation with a notation of its condition in item 29, Operational Status. If the establishment had custodial employees, capital expenditures, inventories, or any shipments from inventories, these should be reported in the proper section.

B. Manufacturing Activities

Report all activities (manufacturing, fabricating, processing, and assembling) conducted within the establishment.

INCLUDE

- maintenance of plant and equipment
- receiving and shipping activities
- warehousing and storage
- research
- recordkeeping
- health and safety
- cafeteria and other services if operated as separate establishments

EXCLUDE

- sales branches and sales offices
- research laboratories
- retail stores
- mining activities, and general administrative offices

The Manufacturing Sector includes establishments engaged in the following activities:

- Apparel jobbing and contracting
- Assembling from purchased components
- Commission processing of materials owned by others
- Job casting, stamping, and machining
- Lapidary work
- Machine shops, including those operating on a job-order basis
- Manufacturing and delivering ready-mixed concrete
- Milk pasteurizing and bottling
- Plating, galvanizing, polishing, etc., of materials owned by others
- Poultry dressing
- Printing book, periodical, etc.
- Repair of ships and boats
- Research and development, engineering and other services directly related to aerospace industries
- Sawmills
- Seafoods, fresh-packaged or frozen
- Wood preserving

If your company is engaged in one or more of the of the activities listed below, additional instructions on reporting Value of Shipments will be included **on the report form** in item **22**.

Meatpacking	Garment Manufactures
Dairies and Bakeries	Sawmills
Canning and	Pulp Mills Paper and
Seafood Packagers	Board Mills
Liquor Distilling	Printers
Tobacco Manufactures	Shipbuilding and Repair
Textile Mills	Aerospace Industries
Knitting Mills	

C. Economic Value

One of the important statistical measures of manufacturing activity is "value added by manufacture" which is derived by the U.S. Census Bureau from the figures reported for value of shipments, cost of materials, and inventories.

In order for statistics on value added and other subjects to be comparable from industry to industry, it is necessary that the operations of each establishment of a multiple-establishment organization be reported as though the establishment were a separate "economic" unit. This means that the value of interplant transfers and the cost of transferred materials within a company should include, in addition to direct costs of production, a reasonable proportion of "all other costs (including company overhead) and profits."

The establishment receiving such transfers should report them as materials consumed (or inventories of materials, etc.) at the same value plus the costs of freight and other direct handling charges. (See item **15**, part A, Selected Production Related Costs; item **10**, Inventories, and item **4**, part A, Shipments.)

D. Reporting Period

Report data for the calendar year –

If calendar year book figures are not available except at considerable cost, reasonable estimates will be accepted.

Indicate in the "Certification" at the end of the form the exact dates covered.

If there was a change in the operator during the year or the establishment operated part of the year only, the data apply to the period of operation by your company only.

Report in item **29**, Operational Status, any change of operator, and the name and address of the new operators.

DETAILED INSTRUCTIONS FOR SELECTED ITEMS —

Item 2 – EMPLOYER IDENTIFICATION NUMBER(S)

This information is needed so that the Bureau of the Census can avoid sending duplicate report forms for the same location. Enter your current Employer Identification Number (EIN) if it is different from the one printed in the address label. Our file of new business formations is based on the new EINs issued each year. However, we exclude mailing report forms to new EINs if we identify them as belonging to existing respondents.

Item 3 – PHYSICAL LOCATION OF ESTABLISHMENT

Accurate and precise data on the physical location of each establishment is needed in order to prepare the tabulations of manufacturing activity in each State, county, and for selected metropolitan areas. Each establishment has tentatively been coded geographically based on the address shown in item 3 of the report. Review item 3 and make any necessary corrections or additions to the address shown, including the street name and number and ZIP Code.

Item 4 – SALES, SHIPMENTS, RECEIPTS, OR REVENUE

Part A – Value of Products Shipped

Report the total value of products shipped (including interplant transfers) and other receipts as entered in item 22. Where provided (on selected report forms) refer to "Special Instructions" on method of valuation of products. For selected industries in the manufacturing sector, value of production or value of work done are requested.

The value in item 4, part A should be the same as the value reported in item 22. Also, this value should be comparable to the total reported for 2001 on the ASM form. If the two figures are not comparable, explain why in the "Remarks" section at the end of the form. Reporting by product class is not required for 2002.

VALUE is defined as net selling value f.o.b. plant to the customer after discounts and allowances.

- EXCLUDE freight charges and excise taxes.
- INCLUDE products made elsewhere for this establishment by others from materials supplied by this establishment. (Report the cost of these materials in item 15, line A5)
- INCLUDE receipts from products bought and resold without further processing and reported separately in Item 22 and in item 4, part A. The cost of such products should be reported in item 15, line A2).

If imported products (including products made by your foreign affiliates) are sold without further manufacture, processing, or assembly by your domestic plant, report those products on the line for "Resales" in item 22 and do not include them with specific products made at the domestic reporting establishment.

We also want to clarify the instructions for marketing high cost office and production equipment by leasing them rather than selling them. If you follow this marketing practice, report in item 4 the value of goods marketed under a lease as if you had sold them:

- In item 4 (and also in item 22) report as value of shipments the equivalent market value of the goods. (The terms of the lease may use the present discounted value of some other method.)
- Do not report any rental receipts from leases outstanding.
- EXCLUDE from assets reported in item 12 the value of equipment you own and lease to others even if the lease is an operating lease as defined by the Federal Accounting Standards Board.

Part B – Value of Products Exported

Report as exports those shipments going directly for export including shipments to foreign subsidiaries or foreign divisions of your company and their affiliates.

INCLUDE

- shipments of your products to export firms and to other customers who will export the items
- sales to the U.S. Government to be shipped to foreign nations under military and economic assistance programs
- shipments to customers in the Panama Canal Zone, the Commonwealth of Puerto Rico, and U.S. possessions

EXCLUDE

- the sale of products which will be further manufactured, fabricated, or assembled in this country before being shipped to foreign customers
- sales to the U.S. Government overseas
- shipments of bunker files and other supplies and equipment for U.S. vessels and planes engaged in foreign trade

The breaking down of bulk shipments of your products into smaller bits or packages by a wholesale exporter or by other units of your company is not considered as further manufacturing, fabricating, or assembly.

FOR MULTIPLE-ESTABLISHMENT COMPANIES ONLY

Part C – Shipments to Other Domestic Plants of Your Company (for further assembly, fabrication, or manufacture)

Report separately the value of products which are transferred to other manufacturing plants of your company for further processing. (See the definition of Economic Value on page 5.)

INCLUDE

- the value assigned to products transferred to other plants of your company
- a reasonable portion of other costs (company overhead)
- a reasonable portion of profits

EXCLUDE

- products that are shipped to or on order from your company sales or wholesale offices since products are then sold to customers outside your company

Item 5 – E-COMMERCE SALES, SHIPMENTS, RECEIPTS, OR REVENUE

E-commerce sales are online orders accepted for manufactured products from customers; including shipments to other domestic plants of your own company for further manufacture, assembly, or fabrication where price and terms of sale are negotiated over an Internet, Extranet, Electronic Data Interchange (EDI) network, electronic mail, or other online system. Payment may or may not be made online.

Item 6 – EMPLOYMENT AND PAYROLL

Follow the definitions of employees used on the Internal Revenue Service Form 941, Employer's Quarterly Federal Tax Return, and as described in Circular E, Employer's Tax Guide.

Report for employees at the establishment who worked or received pay for the part of the pay period including the 12th of the specified months (March, May, August, and November).

INCLUDE

- all persons on paid sick leave, paid holidays, and paid vacation during these pay periods
- officers at this establishment, if a corporation

EXCLUDE

- members of Armed Forces and pensioners carried on your active rolls
- proprietors and partners, if an unincorporated concern
- agricultural workers or fishing crews from the following types of food processing establishments:
 - Sugar mills which are part of sugar plantations
 - Fruit or vegetable canning or freezing plants with farms associated with their operations
 - Fish canning, freezing, or packaging plants with fishing operations associated with the plant

EXCLUDE – LEASED EMPLOYEES (human resources and human resource management services provided to client businesses by leasing companies operating coemployment relationships). Such companies specialize in providing a wide range of human resource and personnel management duties, such as payroll, accounting, payroll tax preparation and filing, benefits administration, recruiting, and managing labor relations. **REPORT EMPLOYMENT AND PAYROLL DATA FOR LEASED EMPLOYEES IN ITEM 7.**

Lines A1 – A3 – Production Workers

INCLUDE workers (up through the line-supervisor level) engaged in fabricating, processing, assembling, inspecting, receiving, packing, warehousing, shipping (but not delivering), maintenance, repair, janitorial, guard services, product development, auxiliary production for plant's own use (e.g., power plant) recordkeeping, and other closely associated services (including truck drivers delivering ready-mixed concrete).

EXCLUDE proprietors and partners.

Line A4 – All Other Employees [nonproduction personnel]

INCLUDE supervision above line-supervisor level, sales (including a driver salesperson), sales delivery (truck drivers and helpers), advertising, credit, collection, installation, and servicing of own products, clerical and routine office functions, executive, purchasing, finance, legal, personnel (including cafeteria, etc.), professional and technical.

EXCLUDE proprietors and partners.

Part B – Payroll Before Deductions (Exclude employer's cost for fringe benefits)

Report the payroll that was included on Internal Revenue Service Form 941, Employer's Quarterly Federal Tax Return.

- **INCLUDE** employee's Social Security contributions, withholding taxes, group insurance premiums, union dues, and savings bonds.
- In gross earnings: commissions, dismissal pay, paid bonuses, employee contributions to pension plans such as 401(k), vacation and sick leave pay, and the cash equivalent of compensation paid in kind.
- Salaries of officers of this establishment, if a corporation

EXCLUDE

- employer's cost for fringe benefits
- payments to agricultural employees, fishermen, Members of the Armed Forces, and pensioners carried on your active payroll
- deductions such as employee's social security contributions, withholding taxes, group insurance, premiums, union dues, and savings bonds
- payments to proprietors or partners if this is an unincorporated concern

Part C – Employer's Cost for Fringe Benefits

INCLUDE

- Legally required payments for all programs required under Federal and state legislation:
 - Federal Old Age and Survivors' Insurance
 - Unemployment compensation
 - Worker's compensation
 - State temporary disability payments for establishment located in Rhode Island, California, New York, and New Jersey
 - Payments for voluntary programs not specifically required by Federal state legislation whether initiated by the employer or established as a result of a collective bargaining contract
- Employer payments to programs financed jointly by employer and employee contributions
 - Insurance premiums on hospital and medical plans
 - Life insurance premiums
 - Premiums on supplementary accident and sickness insurance

In reporting payments for insurance, report net payments (i.e., gross payments less any offsetting dividends, refunds, or other reductions in premiums).

- Payments or allocations for –
 - All pension plans regardless of method of administration
 - Supplemental unemployment compensation plans
 - Welfare plans
 - Stock purchase plans in which the employers' payment is not subject to withholding tax deferred profit sharing plans

The items listed above are generally considered as deferred rather than current income to employees and are not subject to withholding of income tax. If the payments or allocations by the company are made to a fund, do not report payments to employees out of these funds. However, include payments made directly to retired employees or their survivors that do not pass through a fund.

EXCLUDE

- Annual payroll and first quarter payroll
- Expenditures not of the type listed above such as losses on company operated cafeterias and snack bars, cost of in-plant medical services, cost of free parking lots, discounts on employee purchases, cost of uniforms and other work clothing supplied to employees, and similar expenditures
- "Fringe benefits" such as payments for holidays, vacations, sick pay, bonuses, unused vacation, jury pay, night shift bonus, suggestion awards, and the payment on profit sharing and special stock purchase plans subject to withholding tax. Report this category of benefits as payroll in Part B.

If any of the items are maintained in your records only at the company level, allocate their costs to the manufacturing establishment. You may distribute the total on the basis of the ratio of the payroll of each manufacturing establishment to the total company payroll unless you have developed your own method of making such allocations. Specify the method used and the approximate portion that has been allocated in the "REMARKS" section at the end of the form.

Part D – Number of Hours Worked by Production Workers

INCLUDE all hours worked or paid for, except hours paid for vacations, holidays, or sick leave. If an employee elects to work during the vacation period, report only actual hours worked by such employee. Overtime hours should be reported as actual hours worked and not as straight-time equivalent hours.

Item 7 – LEASED EMPLOYMENT AND PAYROLL

Leased employment entails the provision of human resources and human resource management services to client businesses. Leasing companies operate in a coemployment relationship with client businesses and are specialized in providing a wide range of human resource and personnel management duties, such as payroll, accounting, payroll tax preparation and filing, benefits administration, recruiting, and managing labor relations. The employment leasing company shares decision making with the client business relating to its human resource or personnel management role. Management accountability for the work of the clients' operations with regard to strategic planning, output, or profitability, resides with the client.

Item 10 – INVENTORIES

Report the value of all inventories owned by this establishment regardless of where the inventories are held.

If this establishment is part of a multiple-establishment company, assign to each establishment those inventories that the establishment is responsible for as if it owned them.

In completing the report of a manufacturing establishment or sales branch, INCLUDE those inventories that are held elsewhere, such as a warehouse operated by your company or in a public warehouse. The inventories of an operating establishment held elsewhere should not be reported on the report of the warehouse where they are actually stored. Inventories should not be duplicated on establishment reports.

Report inventories at cost or market using generally accepted accounting methods. In reporting total inventories and inventories by stage of fabrication for inventories valued on LIFO (item 10, lines A – D), use the sum of the LIFO value plus the LIFO reserve. Thus, the total inventories reported in item 10, line D should equal the sum of item 10, lines E1, F1, and F2. Note that the LIFO reserve is the difference between the current cost (e.g., FIFO) of inventories (gross value) and the LIFO carrying value (net value). If you calculate the LIFO carrying value of inventories by specific goods LIFO (unit LIFO), please estimate the current cost of inventories for the purpose of determining the LIFO reserve.

Also, report in item 11 the methods of inventory valuation applicable to the inventories shown in item 10, line E1 (inventories not subject to LIFO). If this line is zero, enter "0" and skip to item 12.

The following examples show how to report inventories:

Example A – Reporting of inventories that are completely not subject to LIFO – Inventories by stages of fabrication are reported on 10, lines A – D. Total inventories reported on line 10D must be broken out in 10E. The total of 10, lines E1 and E2 should equal the total reported on line 10D. In this example, 100 percent of the total inventories are reported not subject to LIFO costing on 10, line E1. Lines E2, F1, and F2 are not used. Also report the amount reported on line E1 for the end of 2002 in item 11, Method of Valuation for Inventories Not Subject to LIFO Costing. (See instructions for item 11).

10 INVENTORIES		End of 2002			End of 2001							
(Report inventories using generally accepted accounting practices.)												
Were inventories of this establishment subject to the Last-in, First-out (LIFO) method of valuation?												
0481 <input type="checkbox"/> Yes - Use the sum of the LIFO amount plus the LIFO reserve for completing lines A through F2. If you changed to LIFO for calendar year 2002, specify in the REMARKS section.												
0482 <input checked="" type="checkbox"/> No - Complete only lines A through E1. Line E1 should equal line D.												
		Mark "X" if None			Mark "X" if None							
		\$ Bil.	Mil.	Thou.	\$ Bil.	Mil.	Thou.					
A.	Finished goods	0461	<input type="checkbox"/>				200	0471	<input type="checkbox"/>			200
B.	Work-in-process	0463	<input type="checkbox"/>				300	0473	<input type="checkbox"/>			200
C.	Materials, supplies, fuels, etc.	0462	<input type="checkbox"/>				500	0472	<input type="checkbox"/>			400
D. TOTAL	0460	<input type="checkbox"/>			1 000		0470	<input type="checkbox"/>			800
E. Of the value on line D report:												
1.	Amount not subject to LIFO costing (Report detail in 11.)	0464	<input type="checkbox"/>			1 000		0474	<input type="checkbox"/>			800
2.	Amount subject to LIFO costing (gross)	0465	<input type="checkbox"/>					0475	<input type="checkbox"/>			
F. Of the value on line E2 report:												
1.	Amount of LIFO reserve	0466	<input type="checkbox"/>					0476	<input type="checkbox"/>			
2.	Amount of LIFO value (net)	0467	<input type="checkbox"/>					0477	<input type="checkbox"/>			

Example B – Reporting of inventories that are completely subject to LIFO – Inventories by stages of fabrication are reported on **10**, lines A – D using the gross amount of LIFO. Total inventories reported on line 10D must be broken out in 10E. The total of lines E1 and E2 should equal the total reported on line 10D. In this example, 100 percent of the total inventories are reported subject to LIFO costing on line E2 (gross amount). Report the associated LIFO allowance or reserve on line F1. Report the net LIFO carrying value on line F2, Line E1 and item **11** are not used.

		End of 2002			End of 2001				
		Mark "X" if None	\$ Bil.	Mil.	Thou.	Mark "X" if None	\$ Bil.	Mil.	Thou.
10 INVENTORIES (Report inventories using generally accepted accounting practices.)									
Were inventories of this establishment subject to the Last-in, First-out (LIFO) method of valuation?									
0481	<input checked="" type="checkbox"/>	Yes - Use the sum of the LIFO amount plus the LIFO reserve for completing lines A through F2. If you changed to LIFO for calendar year 2002, specify in the REMARKS section.							
0482	<input type="checkbox"/>	No - Complete only lines A through E1. Line E1 should equal line D.							
A. Finished goods	0461	<input type="checkbox"/>			200	0471	<input type="checkbox"/>		200
B. Work-in-process	0463	<input type="checkbox"/>			300	0473	<input type="checkbox"/>		200
C. Materials, supplies, fuels, etc.	0462	<input type="checkbox"/>			500	0472	<input type="checkbox"/>		400
D. TOTAL	0460	<input type="checkbox"/>			1 000	0470	<input type="checkbox"/>		800
E. Of the value on line D report:									
1. Amount not subject to LIFO costing (Report detail in 11 .)	0464	<input type="checkbox"/>				0474	<input type="checkbox"/>		
2. Amount subject to LIFO costing (gross)	0465	<input type="checkbox"/>			1 000	0475	<input type="checkbox"/>		800
F. Of the value on line E2 report:									
1. Amount of LIFO reserve	0466	<input type="checkbox"/>			300	0476	<input type="checkbox"/>		200
2. Amount of LIFO value (net)	0467	<input type="checkbox"/>			700	0477	<input type="checkbox"/>		600

Example C – Reporting of inventories that are partially not subject to LIFO – Inventories by stages of fabrication are reported on item **10**, lines A – D. The gross amount of LIFO should be used for the portion subject to LIFO. Total inventories reported on line 10D must be broken out in 10E. The total of lines E1 and E2 should equal the total reported on line 10D. In this example, the portion not subject to LIFO is reported on line E1. Also report the amount reported on line E1 for the end of 2002 in item **11**, Method of Valuation for Inventories Not Subject to LIFO Costing. (See instructions for item **11**.) Report the portion subject to LIFO on line E2 (gross amount). Report the associated LIFO allowance or reserve on line F1. Report the net LIFO carrying value on F2.

		End of 2002			End of 2001				
		Mark "X" if None	\$ Bil.	Mil.	Thou.	Mark "X" if None	\$ Bil.	Mil.	Thou.
10 INVENTORIES (Report inventories using generally accepted accounting practices.)									
Were inventories of this establishment subject to the Last-in, First-out (LIFO) method of valuation?									
0481	<input checked="" type="checkbox"/>	Yes - Use the sum of the LIFO amount plus the LIFO reserve for completing lines A through F2. If you changed to LIFO for calendar year 2002, specify in the REMARKS section.							
0482	<input type="checkbox"/>	No - Complete only lines A through E1. Line E1 should equal line D.							
A. Finished goods	0461	<input type="checkbox"/>			200	0471	<input type="checkbox"/>		200
B. Work-in-process	0463	<input type="checkbox"/>			300	0473	<input type="checkbox"/>		200
C. Materials, supplies, fuels, etc.	0462	<input type="checkbox"/>			500	0472	<input type="checkbox"/>		400
D. TOTAL	0460	<input type="checkbox"/>			1 000	0470	<input type="checkbox"/>		800
E. Of the value on line D report:									
1. Amount not subject to LIFO costing (Report detail in 11 .)	0464	<input type="checkbox"/>			425	0474	<input type="checkbox"/>		300
2. Amount subject to LIFO costing (gross)	0465	<input type="checkbox"/>			575	0475	<input type="checkbox"/>		500
F. Of the value on line E2 report:									
1. Amount of LIFO reserve	0466	<input type="checkbox"/>			200	0476	<input type="checkbox"/>		150
2. Amount of LIFO value (net)	0467	<input type="checkbox"/>			375	0477	<input type="checkbox"/>		350

Item 11 – INVENTORY VALUATION (Methods of valuation for inventories not subject to LIFO costing)

Provide a separate estimate of the total inventories in 10, line E1 for the end of 2002. Indicate the breakdown between FIFO, average cost, standard cost or other methods including market.

Item 12 – ASSETS, CAPITAL EXPENDITURES, RETIREMENTS, AND DEPRECIATION

INCLUDE all buildings, structures, and equipment used directly or indirectly by this establishment to produce the goods and services reported in item 4, line A, and 22, Sales, Shipments, Receipts, or Revenue.

Part A – Gross Value of Depreciable Assets (acquisition cost)

Report the original cost of depreciable assets on the books of this establishment such as buildings, structures, machinery, and equipment for which depreciation or amortization reserves are maintained.

INCLUDE

- Improvements and new construction in progress, but not completed at year-end
- Include these items in fixed assets at a value equal to the cumulative expenditures to the end of the year. This procedure should be followed even though the asset is not in use and is not yet being depreciated.
- Used buildings, machinery and equipment at their purchase value
- Equipment or other assets transferred to this establishment from other parts of your company at their transfer value as carried on the books of the company

Make certain that assets at the beginning of the year plus capital expenditures, less retirements, equals assets at the end of the year. If this is not the case, explain in the "Remarks" section at the end of the form.

FOR MULTIPLE-ESTABLISHMENT COMPANIES ONLY

If the establishment maintains a tenant relationship with the parent company or one of its subsidiaries and pays "rent" for the use of either plant or equipment, report the gross value of the assets made available to the establishment as if the establishment owned them. (See instructions for item 13, Rental Payments. In 13, DO NOT report rent paid to the parent or subsidiary for assets reported in item 12.)

Part B – Capital Expenditures for Depreciable Assets in 2002 (New and Used)

Report all outlays during the year for buildings and equipment that are chargeable to the fixed asset account, and for which depreciation or amortization reserves are maintained.

INCLUDE

- Capital expenditures (outlays) during the year that were actually made during the year, not the final value of equipment put in place or the buildings completed during the year.
 - add the cost of additions completed during the year to the construction in progress at the beginning of year to compute capital expenditures for long-term projects in progress
- Capital improvements or new additions in progress in the assets section, as well as the capital expenditure section
- Capital expenditures during the year for new construction whether constructed on contract or by your own work force
- The value of all machinery and equipment, buildings, and capitalized improvements and repairs whether purchased or produced by employees of your own company
- The value of any machinery or equipment or structure transferred to the use of this establishment by the parent company or one of its subsidiaries

EXCLUDE

- Tools that are expensed. Report these in 15, line A1, Cost of Materials, Parts, etc.

Line B1 – Capital Expenditures for Buildings and Other Structures

INCLUDE

- Elevators, blast furnaces, brick kilns, fractionating towers, shipways and similar structures, as well as the usual factory office and warehouse type of buildings
- Equipment that is an integral part of the building or structure, such as elevators, overhead traveling cranes, ventilating shafts, and fractionating towers
- Capitalized site improvements, such as roads, docks, tracks, parking lots, fences, and utilities

EXCLUDE

- The value of land on which the structures stand from items 12 and 13

Line B2 – Capital Expenditures for Machinery and Equipment

INCLUDE

- All production machinery (motors, lathes, punch presses, etc.) and transportation equipment (automobiles, trucks, etc.)
- All office equipment and machines; computers; furniture and fixtures for offices, cafeterias, dressing rooms; and warehouse equipment
- Replacement as well as additions to new capacity

Part C – Gross Value of Depreciable Assets Sold Retired, Scrapped, Destroyed, etc.

Report the gross value of assets sold, retired, scrapped, destroyed, etc., during the year. Include the retirements of any equipment or structures owned by the parent company that the establishment uses as if it were a tenant. Also, include these assets in the value of assets in place.

Part E – Depreciation Charges

Report depreciation and amortization charged during the year against the assets included in item 12. Include the depreciation against fixed assets acquired since the beginning of the year and those sold during the year or retired and no longer carried on the books at the end of the year.

IF THIS ESTABLISHMENT WAS INVOLVED IN A LEASING ARRANGEMENT OR CHANGED OWNERSHIP DURING THE YEAR, PLEASE SEE SPECIAL INSTRUCTIONS IN PART III.

Part F – Breakdown of expenditures for machinery and equipment by type

Line F1 – Automobiles, trucks, etc., for highway use

INCLUDE

- Purchases of vehicles which are purchased for your company for highway use
- Vehicles acquired under a lease-purchase agreement

EXCLUDE

- Vehicles leased or vehicles normally designed to transport materials, property, or equipment on mining, construction, petroleum development, and similar projects. These vehicles are of such size or weight as to be normally restricted by State laws or regulations from operating on public highways.

Line F2 – Computer, and Peripheral Data Processing Equipment

INCLUDE all purchases of computers and related equipment

Item 13 – RENTAL PAYMENTS

Report rental payments made during the year to other companies for use of such fixed assets as buildings, structures, and equipment. If the parent or subsidiary rents property for use of this establishment and pays the rent, report the rents in item 13, as if the establishment paid them.

INCLUDE

- Rentals for transportation equipment whether for use within the plant site such as trucks, tractors, power lifts, railroad engines, cars, etc., or used for transporting materials or products into or out of the plant
- Rentals for transportation equipment whether used for freight or by executive and sales personnel of the plant
- Rental payments for buildings and structures including the rental payment for the land on which they stand

EXCLUDE

- Computer time-sharing charges for machinery and equipment rentals from computer service companies where the computer is not on site at the establishment

IF THIS ESTABLISHMENT WAS INVOLVED IN A LEASING ARRANGEMENT OR CHANGED OWNERSHIP DURING THE YEAR, PLEASE SEE SPECIAL INSTRUCTIONS IN PART III.

FOR MULTIPLE-ESTABLISHMENT COMPANIES ONLY

EXCLUDE rental payments made by the establishment to the parent company or another subsidiary of the parent for use of buildings and equipment owned by the parent company or its subsidiary. Report the value of these depreciable assets by the establishment as if they were owned by the establishment. Any capital expenditures made to acquire them or any depreciation charges against them should be included in the proper section. If the establishment uses buildings or equipment leased from other companies, but the rental payments are not made directly from the establishment's account, but are handled centrally at a company or division level, report the share of the rental overhead charge to the establishment or estimate the share of the rental charges appropriate to the operations of the establishment.

Item 15 – SELECTED EXPENSES

Part A – Selected Production Related Costs

Line A1 – Cost of materials, parts, containers, etc., used

The delivered cost figures should cover all raw materials, containers, scrap, supplies, etc., if:

- put into production,
- used as operating supplies, or
- used in repair and maintenance

Item 15, line A1 should be consistent with the data in item 16.

If this establishment has products made elsewhere under contract and supplies the materials, report the cost of those materials.

INCLUDE

- Value of the specific materials used to produce products reported in item 4, line A, Shipments and Other Receipts
- Only physical goods used or put into production
- Total cost of the materials actually consumed or put in production during the year

EXCLUDE

- Amounts paid to other establishments for contract work and associated freight charges for shipping the materials to the contract producer and the finished products to you. Report these in line A5.

Costs is **delivered cost**, which is defined as the amount paid or payable after discounts and including freight and other direct charges incurred by the establishment in acquiring the materials.

INCLUDE

- Purchases from other companies
- Transfers from other establishments of your own company (See definition of Economic Value on page 5)
- Withdrawals from inventories

If the establishment produces items subsequently consumed in further production, report cost of original materials consumed only.

The following list is shown only as an example of types of items which should be included in item 15, line A1

MATERIALS

Lumber	Cement
Plywood	Clay
Paper	Glass
Resins	Steel sheet
Sulfuric acid	Steel scrap
Alcohols	Copper rods
Rubber	Iron castings
Coking coal	Metal stampings
Crude petroleum	Wire

PARTS

Pumps	Gears
Wheels	Motors
Bearings	Hardware
Engines	Compressors

CONTAINERS

Pails	Boxes and bags
Drums and barrels	Crates
Tubes	

SUPPLIES

Bolts, screws, and nuts	Lubricating oils
Drills, tools, dies, jigs, and fixtures which are charged to current accounts	Cleaning supplies
Welding rods, electrodes, and acetylene	Stationery and office supplies
	First aid and safety supplies
	Dunnage
	Water

FOR MULTIPLE-ESTABLISHMENTS COMPANIES ONLY

SPECIAL NOTE: For transferred materials from other establishments of your company, include their full economic value in line A1 (See definition of Economic Value on page 5.)

INCLUDE

- Cost of production
- Cost of delivery
- A carefully prepared estimate of the expected amount payable for each kind of produce put into production during a survey year for cooperatives which have not yet made a final settlement with the growers

EXCLUDE

- Services used or overhead charges such as advertising, telephone, telegram and cable, insurance, development and research
- Services of engineering, management, marketing and other professional consultants, (unless charges for such services are included in the prices paid for materials)
- Overhead items such as depreciation charges against plant and equipment
- Rent and rental allowances
- Interest payments, royalties, and patent fees
- Materials, supplies, machinery, and equipment chargeable to fixed asset accounts and used in the construction of new structures or additions to your plant, or new machinery and equipment (include in item 12, part B)
- Cost of products purchased and resold without further manufacture processing or assembly (include in item 15, line A2)

Line A2 – Cost of Products Brought and Sold as such without further processing

Report the cost of all products bought and resold in the same condition as when purchased and not made part of another product manufactured by this establishment. (Total sales value of all products resold is to be included in 4, line A and 22, code 000999 8900 6.)

Line A3 – Cost of Purchased Fuels Consumed for Heat, Power, or the Generation of Electricity

INCLUDE

- Total amount actually paid or payable during the year for all fuels consumed for heat, power, or the generation of electricity
- Anthracite and bituminous coal, coke, natural and manufactured gas, fuel oil, liquefied petroleum gas, gasoline, and all other fuels including purchased steam
- Fuels to power onsite trucks, fork lifts, and other motor vehicles associated with the establishment

EXCLUDE

- Estimated cost of fuels, such as sawdust or blast furnace gas, produced as a byproduct of your manufacturing activities
- Cost of fuels when consumed as raw materials (report these costs in line A1)

Line A4 – Cost of Purchased Electricity

INCLUDE the total amount payable or paid for electric energy purchased during the year from other companies or received from other establishments of your company

EXCLUDE the value of electricity generated and used at this establishment

Line A5 – Cost of Contract Work Done for You by Others on Your Material

INCLUDE the total payments made during the year including freight out and in. Exclude the cost of materials worked on (report these costs in line A1).

Part B – Quantity of Electricity

Report all quantities for electricity in thousands of kilowatthours.

Line B1 – Purchased Electricity

Report, in thousands of kilowatthours, the quantity of electricity for which cost is reported in line A4.

Line B2 - Generated Electricity

Enter the total quantity of electric energy generated in this plant (gross less generating station use) during the year including such energy sold or transferred.

Note: INCLUDE data relating to the activity of the power stations in other sections of this report. For example, include the number of employees assigned to the power station, their wages and hours in the figures reported in items 6 and 7, and the cost of fuels used to generate electricity, in item 15, line A3.

Line B3 – Electricity sold or transferred to other establishments

Enter the quantity of electric energy, also included in item line B1 or B2, sold to other companies or transferred to other manufacturing or nonmanufacturing establishments of your company. Include the corresponding value of electricity sold or transferred in item 4, line A, and in miscellaneous receipts at the end of item 22.

Part C – Other Expenses Paid by this Establishment

Expenses normally considered as non-production related costs **purchased from other companies**

Line C1 – Repair and Maintenance Service for Buildings and/or Machinery

Report payments made for all maintenance and repair work on the buildings and equipment of this establishment.

INCLUDE

- Repairs for painting, roof repairs, replacing parts, over-hauling of equipment, and other repairs chargeable as current operating costs
- Cost of repair and maintenance of any leased property if the establishment assumes the cost

EXCLUDE

- Extensive "repairs" or reconstruction that is capitalized. Report these as a capital expenditure in item 12.
- Costs incurred directly by the establishment in using its own work force to perform repairs and maintenance work
- Repairs and maintenance provided by the building or machinery owner as part of the rental contract

Line C2 – Communications Services

INCLUDE the total cost of **purchased** telephone, data transmission, telegraph, Internet, connectivity, FAX, telex, photo transmission, paging, cellular telephone, on-line access and related services, etc. actually paid or payable during the year.

Line C3 – Legal Services

INCLUDE costs of legal services purchased from other companies that are paid directly by this establishment

EXCLUDE salaries paid to employees of this establishment for legal services

Line C4 – Accounting, Auditing, and Bookkeeping Services

INCLUDE cost of accounting and bookkeeping services purchased from other companies that are paid directly by this establishment

EXCLUDE all salaries paid to employees of this establishment for accounting and bookkeeping services

Line C5 – Advertising and Promotional Services

INCLUDE cost of advertising services purchased from other companies including payments for printing, media coverage, and other services and materials

EXCLUDE all salaries paid to employees of this establishment for advertising work

Line C6 – Expensed computer hardware, software, and related services

INCLUDE

- All expenses for purchased computer hardware and supplies
- Purchased computer services (software, data transmission, processing services, web design, etc.)

EXCLUDE

- Services provided by other establishments of this company (such as a separate central data processing unit)

Line C7 – Refuse Removal

INCLUDE

- Total cost of refuse removal services paid for by this establishment, including cost of hazardous waste removal or treatment

EXCLUDE

- Cost of refuse removal services if included in rental payments
- Machinery or equipment (reported as capital expenditures in item 12)
- Cost of salaries paid to employees of this establishment whose work involves refuse removal and/or hazardous waste removal or treatment

Line C8 – Management, Consulting, and Administrative Services Not Reported Above

Line C9 – Taxes and License Fees (excluding income, sales, payroll, and excise taxes)

Line C10 – All Other Expenses Not Reported Above

Item 29 – OPERATIONAL STATUS

Complete this item fully. Accurate completion of this item will avoid unnecessary correspondence and reduce the possibility of your receiving more than one report form for the manufacturing activity at this location.

Mark (X) the box that is applicable to the operation of your establishment during the survey year. If you mark either of the last two boxes, fill in the month, day, and year (figures only) that the action became effective. If the last box is marked, supply the name and address (or location) of the new owner or operating company.

SPECIAL INSTRUCTIONS FOR ESTABLISHMENTS INVOLVED IN OWNERSHIP CHANGES AND LEASING ARRANGEMENTS

Part A – ESTABLISHMENTS WHOSE OWNERSHIP CHANGED

• **If the establishment files for part of the year only, report as follows:**

1. **Final report for the owner who sold the establishment** – In the end of year assets, item 12, line D, enter the original cost value of the fixed assets at the time of the sale. Report any new capital expenditures, used capital expenditures, retirements, or depreciation that occurred in the current year prior to the sale in item 12. Report rents in item 13.
2. **Beginning report for the buyer** – In the beginning year (item 12, line A), enter the value of the assets at the time they were purchased. Report only the capital expenditures, retirements, rents, and depreciation which occurred after the original purchase of the entire plant.

• **If a full year report is filed for this establishment and:**

1. **If** the value or the fixed assets were not changed as part of the ownership change, then continue to report as in the past.
2. **If** the values of the fixed assets changed as part of the ownership change, **then** beginning assets should be revised so that the value of the beginning assets equals the transaction price minus old owners' current year capital expenditures plus old owners' current year retirements up to the time of the sale. Report capital expenditures, retirements, rents, and depreciation that occurred during the entire year under both owners.

An example of situation 2 is: A plant changed ownership on June 30 at a value of \$2,000 (thousand) and –

1. Between January 1 and June 30, the prior owner had \$200 in capital expenditures and \$100 in retirements.
2. Between July 1 and December 31, the new owner had capital expenditures of \$400 and retirements of \$300.

The full year's report with combined ownership should be as follows:

Beginning assets (line A)	1,900 (2,000-200+100)
Capital expenditures (line B)	+600 (200+400)
Retirements (line C)	<u>-400</u> (100+300)
End of year assets (line D)	2,100

Treat used expenditures, rents, and depreciation in a similar manner to the treatment of new capital expenditures above.

Part B – ESTABLISHMENTS INVOLVED WITH LEASING ARRANGEMENTS

The primary purpose of these inquiries on assets and rental payments is to measure the value of equipment used in producing the goods and services reported as value of shipments in item 4, line A and item 22. Therefore, exclude the asset value of the equipment and buildings that were produced by this establishment and marketed by a lease rather than being sold outright, except capitalized leases as noted below. Report the value of this equipment as an f.o.b. value of shipments at the time the product was marketed and the lease negotiated (See instructions for item 4, line A).

Report annual depreciation and retirements charged against this equipment.

Report the cost (at market value) of equipment or buildings, acquired this year under a capital lease, as a capital expenditure. Include this value in the end of year assets and charge the first year depreciation (and retirements, if any). Do not report the periodic payments made to the lessor in item 13, Rental Payments.

If the lease qualifies as an operating lease, exclude the value of the building and equipment as assets, capital expenditures, depreciation, or retirements, but report the periodic payments made to the producer or the lessor in item 13, Rental Payments.